

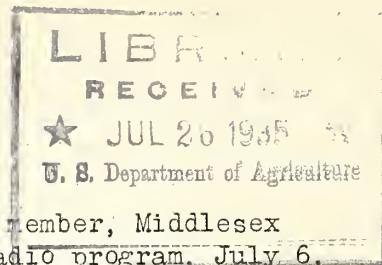
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KEEPING FARM ACCOUNTS MY OPPORTUNITY



A radio talk by Arthur Roehringer, Jr., 4-H club member, Middlesex County, New Jersey, delivered in the National 4-H club radio program, July 6, 1935, and broadcast by a network of 59 associate NBC radio stations.

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I have certainly found farm accounts to be my opportunity in building up a poultry business though I have kept them only three years.

However, I have kept records on my 4-H club projects since I first became a 4-H club member seven years ago. At that time I took over the care and management of a pen of 125 pullets. I kept a record of the number of eggs, the number of birds that died, and the number of birds culled. I later kept a feed record as well. These records showed me just how I was making out with my projects, whether I was making or loosing.

Three years ago when I graduated from high school I took over my father's poultry plant and small vegetable farm. I started at this time to build up an egg route in New Brunswick and other nearby towns. I marketed my eggs in the official New Jersey 4-H egg carton. I was the first 4-H poultry club member in Middlesex County to use the cartons, so my number is K-1. Each county is designated by a letter and K is the Middlesex letter. This route has continued to grow and I now am marketing most of my eggs, broilers, and produce on this route.

When I took over the farm and started this egg route I began to keep complete records of my business. I found this very valuable, as it showed just what lines of my business were paying and what lines were not. I found that the higher prices I got on the retail route barely paid for the extra expense of marketing this way at first, as the route was small. As the route grew, I found that the profits grew too, so that it soon was greatly to my advantage to sell my products in this way.

I not only kept a record of what I bought, such as feed, chicks, and farm supplies, and what I sold in the way of eggs, meat and vegetables, but also kept a record of equipment that I had to buy. This meant taking an inventory at the beginning of each year and comparing it with the one taken a year before. This gave me valuable information. I also kept a separate record of each line of business and summarized it at the end of each month. However, I found that it paid to do this. It not only saved me money several times, but it also saved me work. One instance of this was in hatching my own chicks. I thought that it would cost less to hatch my chicks than to buy them. My father had two good incubators, as he had built up a good flock of breeders during the nineteen twenties. He had not done anything along this line for several years. I bought some good chicks two years ago and picked out the best pullets and cockerels and used them as breeders. I hatched my own chicks from this flock. However, I found that I could not save enough to pay for the expense and the extra work of running the incubators. I had at that time less than a thousand laying birds. I try to do all of the work on the farm and on the route myself as I cannot afford to hire much help with a small business.

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My records showed me that incubating chicks is a business in itself. I could not afford to carry it on for the small number of chicks I would have to hatch. I may find when I build up a larger flock that it will pay me to do so but not with the size flock I now have.

My brooding records have shown that the cost of raising pullets was quite high. With feed costs high and with egg prices as they have been it is necessary to keep all costs as low as possible. This year I am raising three different lots of pullets on three different kinds of feed. My records will show me how much the difference in the cost of raising the different lots of pullets will be. They will also show me how well they will lay as pullets. This will guide me next spring in buying chick feed. I will know whether it will pay me to use the more expensive feeds or the cheaper ones.

My brief experience in keeping farm accounts has proven to me that they are of the greatest value to me in building up a successful business. I would be letting a real opportunity slip by if I did not keep them. My business is farming, and I need accurate accounts as much as any other business man.

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